

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
General Government					
Moderator					
Salaries	1,000	1,000	1,000	1,000	-
Operating	-	75	75	75	-
Capital Outlay	-	-	-	-	-
Total Moderator Budget	1,000	1,075	1,075	1,075	-
Select Board					
Salaries	26,484	31,153	26,000	26,000	(5,153)
Operating	143,312	150,962	162,499	162,499	11,537
Capital Outlay	-	-	-	-	-
Total Select Board Budget	169,796	182,115	188,499	188,499	6,384
Town Manager					
Salaries	500,340	549,493	526,837	526,837	(22,656)
Water Enterprise Fund Allocation	(10,356)	(10,615)	(10,615)	(10,615)	-
Sewer Enterprise Fund Allocation	(10,356)	(10,615)	(10,615)	(10,615)	-
Total Salaries Net of Allocations	479,628	528,263	505,607	505,607	(22,656)
Operating	114,150	194,285	204,256	204,256	9,971
Capital Outlay	-	-	-	-	-
Total Town Manager Budget	614,491	743,778	731,093	731,093	(12,685)
Total Town Manager Budget Net Allocations	593,779	722,548	709,863	709,863	(12,685)
Finance Committee					
Salaries	2,515	2,515	2,515	2,515	-
Operating	352	689	689	689	-
Capital Outlay	-	-	-	-	-
Reserve Fund	-	75,000	75,000	75,000	-
Total Finance Committee Budget	2,867	78,204	78,204	78,204	-
Town Counsel					
Operating	122,978	125,000	125,000	125,000	-
Total Operating	122,978	125,000	125,000	125,000	-
Human Resources					
Salaries	108,936	114,088	116,903	116,903	2,815
Water Enterprise Fund Allocation	(1,634)	(1,711)	(1,754)	(1,754)	(43)
Sewer Enterprise Fund Allocation	(1,634)	(1,711)	(1,754)	(1,754)	(43)
Total Salaries Net of Allocations	105,668	110,666	113,395	113,395	2,729
Operating	51,898	37,525	37,525	37,525	-
Water Enterprise Fund Allocation	(451)	(563)	(563)	(563)	-
Sewer Enterprise Fund Allocation	(451)	(563)	(563)	(563)	-
Total Operating Net of Allocations	50,996	36,399	36,399	36,399	-
Capital Outlay	-	-	-	-	-
Total Human Resources Budget	160,835	151,613	154,428	154,428	2,815
Total Human Resources Budget Net Allocations	156,665	147,065	149,794	149,794	2,729

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Town Clerk					
Salaries	264,240	281,057	291,325	291,325	10,268
Operating	20,112	24,095	27,245	27,245	3,150
Capital Outlay	-	-	-	-	-
Total Town Clerk Budget	284,352	305,152	318,570	318,570	13,418
Election					
Salaries	58,285	51,000	79,700	79,700	28,700
Operating	33,485	27,725	29,475	29,475	1,750
Capital Outlay	467	12,650	-	-	(12,650)
Total Election Budget	92,237	91,375	109,175	109,175	17,800
Board of Registrars					
Salaries	2,850	2,850	2,850	2,850	-
Operating	614	700	700	700	-
Capital Outlay	-	-	-	-	-
Total Board of Registrars Budget	3,464	3,550	3,550	3,550	-
Computer Services					
Salaries	123,288	127,188	190,387	190,387	63,199
Water Enterprise Fund Allocation	(2,588)	(3,402)	(3,651)	(3,651)	(249)
Sewer Enterprise Fund Allocation	(2,588)	(1,701)	(1,826)	(1,826)	(125)
Total Salaries Net of Allocations	118,112	122,085	184,910	184,910	62,825
Operating	234,629	229,328	205,787	205,787	(23,541)
Water Enterprise Fund Allocation	-	(2,720)	(6,383)	(6,383)	(3,663)
Water Enterprise Fund Allocation	-	(1,360)	(3,192)	(3,192)	(1,832)
Total Operating Net of Allocations	234,629	225,248	196,212	196,212	(29,036)
Capital Outlay	-	-	45,000	-	-
Total Computer Services Budget	357,917	356,516	441,174	396,174	39,658
Total Computer Services Budget Net Allocations	352,741	347,333	426,122	381,122	33,789
Total General Government	1,809,936	2,038,378	2,150,768	2,105,768	67,390
Total General Government Net Allocations	1,779,878	2,003,417	2,109,852	2,064,852	61,435
Finance Department					
Accounting					
Salaries	236,592	258,173	248,294	248,294	(9,880)
Water Enterprise Fund Allocation	(5,947)	(6,454)	(6,207)	(6,207)	247
Sewer Enterprise Fund Allocation	(5,947)	(6,454)	(6,207)	(6,207)	247
Total Salaries Net of Allocations	224,698	245,265	235,880	235,880	(9,386)
Operating	222,628	214,302	216,952	216,952	2,650
Water Enterprise Fund Allocation	(4,650)	(5,358)	(5,424)	(5,424)	(66)
Sewer Enterprise Fund Allocation	(4,650)	(5,358)	(5,424)	(5,424)	(66)
Total Operating Net of Allocations	213,328	203,586	206,104	206,104	2,518
Capital Outlay	-	-	-	-	-
Total Accounting Budget	459,220	472,475	465,245	465,245	(7,230)
Total Accounting Budget Net Allocations	438,026	448,851	441,983	441,983	(6,868)

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Assessor					
Salaries	303,058	333,138	341,705	341,705	8,567
Operating	72,530	91,003	98,652	98,652	7,649
Capital Outlay	-	-	-	-	-
Total Assessor Budget	375,588	424,141	440,357	440,357	16,216
Treasurer/Collector					
Salaries	404,839	442,752	384,519	384,519	(58,233)
Water Enterprise Fund Allocation	(26,238)	(29,762)	(24,735)	(24,735)	5,027
Sewer Enterprise Fund Allocation	(26,238)	(29,762)	(24,735)	(24,735)	5,027
Total Salaries Net of Allocations	352,363	383,228	335,049	335,049	(48,179)
Operating	78,916	85,345	85,345	85,345	-
Water Enterprise Fund Allocation	(8,912)	(8,535)	(8,535)	(8,535)	-
Sewer Enterprise Fund Allocation	(8,912)	(8,535)	(8,535)	(8,535)	-
Total Operating Net of Allocations	61,092	68,275	68,275	68,275	-
Capital Outlay	-	-	-	-	-
Total Treasurer/Collector Budget	483,754	528,097	469,864	469,864	(58,233)
Total Treasurer/Collector Budget Net Allocations	413,454	451,503	403,324	403,324	(48,179)
Total Finance Department	1,318,562	1,424,713	1,375,466	1,375,466	(49,247)
Total Finance Department Net Allocations	1,227,068	1,324,495	1,285,664	1,285,664	(38,831)
Community Services					
Veteran's Services					
Salaries	93,477	129,260	131,766	131,766	2,506
Operating	244,133	282,870	273,420	273,420	(9,450)
Capital Outlay	-	-	-	-	-
Total Veteran's Budget	337,610	412,130	405,186	405,186	(6,944)
Community Events					
Operating	26,933	40,100	40,100	40,100	-
Capital Outlay	-	-	-	-	-
Total Community Events Budget	26,933	40,100	40,100	40,100	-
Total Community Services	364,543	452,230	445,286	445,286	(6,944)

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Council on Aging					
Salaries	253,406	300,224	307,436	307,436	7,212
Operating	174,589	154,474	161,605	161,605	7,131
Capital Outlay	-	59,000	-	-	(59,000)
Total Council on Aging Budget	427,995	513,698	469,041	469,041	(44,657)
Facilities					
Town Facilities and Grounds					
Salaries	292,917	334,750	331,856	331,856	(2,894)
Operating	292,594	229,765	232,648	232,648	2,883
Capital Outlay	-	34,236	-	-	(34,236)
Total Town Facilities and Grounds Budget	585,511	598,751	564,504	564,504	(34,247)
Town Hall					
Salaries	59,237	61,343	61,343	61,343	-
Operating	230,397	201,784	201,784	201,784	-
Capital Outlay	-	-	-	-	-
Total Town Hall Budget	289,635	263,127	263,127	263,127	-
Total Facilities	875,146	861,878	827,630	827,630	(34,247)
Library					
Salaries	1,073,722	1,124,508	1,143,748	1,143,748	19,240
Operating	399,969	421,211	431,197	431,197	9,986
Capital Outlay	-	35,400	-	-	(35,400)
Total Library Budget	1,473,691	1,581,119	1,574,946	1,574,946	(6,173)
Planning and Development					
Planning (Community Development)					
Salaries	219,357	231,449	238,022	238,022	6,573
Operating	34,294	34,692	34,692	34,692	(0)
Capital Outlay	-	-	-	-	-
Total Community Development Budget	253,651	266,141	272,714	272,714	6,573

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Building Department					
<i>Salaries</i>	353,126	368,970	343,146	343,146	(25,823)
<i>Operating</i>	15,370	10,309	13,009	13,009	2,700
<i>Capital Outlay</i>	-	-	-	-	-
Total Building Department Budget	368,496	379,279	356,155	356,155	(23,123)
Board of Health					
<i>Salaries</i>	300,181	302,462	307,334	307,334	4,872
<i>Operating</i>	24,937	20,755	21,465	21,465	710
<i>Capital Outlay</i>	-	-	-	-	-
Total Board of Health Budget	325,118	323,217	328,799	328,799	5,582
Total Planning and Development	947,265	968,637	957,668	957,668	(10,969)
Public Safety					
Police					
<i>Salaries</i>	7,377,066	7,480,705	7,733,615	7,480,478	(227)
<i>Operating</i>	916,636	927,199	940,867	940,867	13,668
<i>Capital Outlay</i>	396,498	358,204	420,284	404,784	46,580
Total Police Budget	8,690,200	8,766,108	9,094,766	8,826,129	60,021
Fire					
<i>Salaries</i>	5,822,985	6,120,926	6,309,176	6,309,176	188,250
<i>Operating</i>	811,288	571,194	567,583	567,583	(3,611)
<i>Capital Outlay</i>	-	45,778	-	-	(45,778)
Total Fire Budget	6,634,273	6,737,898	6,876,759	6,876,759	138,861
Emergency Management					
<i>Salaries</i>	-	-	-	-	-
<i>Operating</i>	-	-	-	-	-
<i>Capital Outlay</i>	-	-	-	-	-
Total Emergency Mgt. Budget	-	-	-	-	-
Parking Clerk					
<i>Salaries</i>	4,000	4,000	4,000	4,000	-
<i>Operating</i>	144	1,200	1,200	1,200	-
<i>Capital Outlay</i>	-	-	-	-	-
Total Parking Clerk Budget	4,144	5,200	5,200	5,200	-
Total Public Safety Budget	15,328,617	15,509,206	15,976,725	15,708,088	198,882

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
School Departments					
Tewksbury					
Salaries	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409
Operating	15,579,707	15,583,490	15,396,529	15,396,529	(186,961)
Capital Outlay	789,603	789,603	789,603	789,603	-
Total School Operating Budget	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448
Offsets	-	-	-	-	-
Net School Operating Budget	53,040,038	54,985,262	56,330,710	56,330,710	1,345,448
Fixed Costs					
Health	8,287,594	8,692,226	9,478,233	9,478,233	786,007
Retirement	1,727,370	1,869,007	1,992,628	1,992,628	123,621
Medicare	550,186	505,975	577,695	577,695	71,720
Unemployment	9,097	50,000	50,000	50,000	-
Insurance	454,961	452,935	503,943	503,943	51,008
Principal	-	-	-	-	-
Long Term Interest	-	-	-	-	-
Short Term Interest	-	-	-	-	-
Total Fixed Costs	11,029,209	11,570,143	12,602,499	12,602,499	1,032,356
Town Tewksbury School Budget	64,069,247	66,555,405	68,933,209	68,933,209	2,377,804
Exempt School Debt Principal	4,195,000	4,210,000	4,230,000	4,230,000	20,000
Exempt School Exempt Interest	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Shawsheen Regional Vocational School	7,369,366	8,018,527	8,585,726	8,585,726	567,199
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	117,947	30,539
Total School Departments	78,120,024	81,070,040	83,855,082	83,855,082	2,785,042
Department of Public Works					
DPW Administration					
<i>Salaries</i>	547,265	407,931	441,963	412,203	4,272
Water Enterprise Fund Allocation	(72,408)	(70,305)	(71,692)	(71,692)	(1,387)
Sewer Enterprise Fund Allocation	(72,408)	(70,305)	(71,692)	(71,692)	(1,387)
<i>Total Salaries Net of Allocations</i>	402,449	267,321	298,579	268,819	1,498
<i>Operating</i>	129,986	140,585	144,306	144,306	3,721
Water Enterprise Fund Allocation	(35,035)	(35,146)	(36,077)	(36,077)	(931)
Sewer Enterprise Fund Allocation	(35,035)	(35,146)	(36,077)	(36,077)	(931)
<i>Total Operating Net of Allocations</i>	59,916	70,293	72,152	72,152	1,859
<i>Capital Outlay</i>	-	-	-	-	-
Total DPW Administration Budget	677,251	548,516	586,269	556,509	7,993
Total DPW Administration Budget Net Allocations	462,365	337,614	370,731	340,971	3,357
DPW Engineering					
<i>Salaries</i>	478,519	536,701	536,370	536,370	(331)
Water Enterprise Fund Allocation	(172,301)	(179,297)	(172,723)	(172,723)	6,574
Sewer Enterprise Fund Allocation	(172,267)	(179,360)	(177,256)	(177,256)	2,104
<i>Total Salaries Net of Allocations</i>	133,951	178,044	186,391	186,391	8,347
<i>Operating</i>	789,901	1,337,485	534,397	34,397	(1,303,088)
Water Enterprise Fund Allocation	(16,744)	(15,744)	(14,447)	(14,447)	1,297
Sewer Enterprise Fund Allocation	(13,555)	(12,745)	(11,695)	(11,695)	1,050
<i>Total Operating Net of Allocations</i>	759,602	1,308,996	508,255	8,255	(1,300,741)
<i>Capital Outlay</i>	-	-	-	-	-
Total DPW Engineering Budget	1,268,420	1,874,186	1,070,767	570,767	(1,303,419)
Total DPW Engineering Budget Net Allocations	893,553	1,487,040	694,646	194,646	(1,292,394)

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DPW Highway					
Salaries	934,073	1,134,022	1,141,049	1,139,049	5,027
Operating	456,074	408,875	449,760	374,560	(34,315)
Capital Outlay	-	-	-	-	-
Total DPW Highway Budget	1,390,147	1,542,897	1,590,809	1,513,609	(29,288)
DPW Forestry					
Salaries	-	-	-	-	-
Operating	130,182	132,460	141,650	141,650	9,190
Capital Outlay	-	-	-	-	-
Total DPW Forestry Budget	130,182	132,460	141,650	141,650	9,190
DPW Fleet Maintenance					
Salaries	327,022	343,511	345,008	344,258	747
Water Enterprise Fund Allocation	(54,021)	(58,594)	(59,099)	(59,099)	(505)
Sewer Enterprise Fund Allocation	(54,021)	(58,594)	(59,099)	(59,099)	(505)
Total Salaries Net of Allocations	218,980	226,323	226,810	226,060	(263)
Operating	577,533	717,580	689,800	689,800	(27,780)
Water Enterprise Fund Allocation	(60,007)	(77,436)	(75,938)	(75,938)	1,498
Sewer Enterprise Fund Allocation	(60,007)	(77,436)	(75,938)	(75,938)	1,498
Total Operating Net of Allocations	457,519	562,708	537,924	537,924	(24,784)
Capital Outlay	-	-	-	-	-
Total DPW Fleet Maint, Budget	904,556	1,061,091	1,034,808	1,034,058	(27,033)
Total DPW Fleet Maint, Budget Net Allocations	676,500	789,031	764,734	763,984	(25,047)
DPW Snow and Ice					
Salaries	152,840	95,000	95,000	95,000	-
Operating	493,407	161,000	161,000	161,000	-
Capital Outlay	-	-	-	-	-
Total DPW Snow and Ice Budget	646,247	256,000	256,000	256,000	-
Street Lighting					
Operating	73,239	72,750	72,750	72,750	-
Total Street Lighting Budget	73,239	72,750	72,750	72,750	-
Solid Waste					
Operating	3,055,293	3,438,814	3,562,069	3,562,069	123,255
Total Solid Waste Budget	3,055,293	3,438,814	3,562,069	3,562,069	123,255
Total DPW Budget	8,145,334	8,926,714	8,315,122	7,707,412	(1,219,302)
Total DPW Budget Net Allocations	7,327,525	8,056,606	7,453,389	6,845,679	(1,210,927)

General Fund Budget Classification	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Unclassified					
Non-Exempt Principal Maturing Debt	205,000	1,530,000	1,375,000	1,375,000	(155,000)
Non Exempt Interest-Maturing Debt	83,281	959,807	1,136,331	1,136,331	176,524
Interest-Temporary Loans	-	-	-	-	-
Exempt Principal Maturing Debt	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Exempt Interest-Maturing Debt	1,148,994	960,369	763,619	763,619	(196,750)
<i>Middlesex Retirement Assmt.</i>	8,058,670	9,063,541	9,664,114	9,664,114	600,573
Water Enterprise Fund Allocation	(464,408)	(536,995)	(575,149)	(575,149)	(38,154)
Sewer Enterprise Fund Allocation	(86,065)	(52,951)	(56,540)	(56,540)	(3,589)
Cable Enterprise Fund Allocation	(13,445)	(14,096)	(14,552)	(14,552)	(456)
<i>Total Retirement</i>	7,494,752	8,459,499	9,017,873	9,017,873	558,374
Occupational Injury Reserve	125,000	125,000	125,000	125,000	-
Unemployment Compensation	9,097	10,000	10,000	10,000	-
<i>Group Insurance</i>	4,835,684	5,501,871	5,879,093	5,879,093	377,222
Water Enterprise Fund Allocation	(368,885)	(371,401)	(450,853)	(450,853)	(79,452)
Sewer Enterprise Fund Allocation	(127,887)	(141,131)	(158,226)	(158,226)	(17,095)
Cable Enterprise Fund Allocation	(16,176)	(16,930)	(18,246)	(18,246)	(1,316)
<i>Total Group Insurance</i>	4,322,736	4,972,409	5,251,768	5,251,768	279,359
<i>Medicare Tax</i>	337,321	329,194	354,187	354,187	24,993
Water Enterprise Fund Allocation	(24,511)	(28,411)	(31,301)	(31,301)	(2,890)
Sewer Enterprise Fund Allocation	(8,660)	(9,646)	(11,668)	(11,668)	(2,022)
Cable Enterprise Fund Allocation	(2,683)	(2,830)	(2,913)	(2,913)	(83)
<i>Total Medicare Tax</i>	301,467	288,307	308,305	308,305	19,998
Other-Post Employment Benefits	650,000	650,000	650,000	650,000	
<i>Property and Liability Insurance</i>	617,011	743,322	754,510	754,510	11,188
Water Enterprise Fund Allocation	(103,061)	(117,324)	(127,686)	(127,686)	(10,362)
Sewer Enterprise Fund Allocation	(28,521)	(32,736)	(31,852)	(31,852)	884
<i>Total Property and Liability</i>	485,429	593,262	594,972	594,972	1,710
<i>North Middlesex Regional Emergency Communications Center</i>	-	490,809	632,515	632,515	141,706
Total Unclassified Budget	19,842,559	24,298,913	25,399,369	25,399,369	1,100,456
Total Unclassified Budget Net Allocations	18,598,257	22,974,462	23,920,383	23,920,383	945,921
Total Budget Before Transfers, Allocations and Offsets	128,653,672	137,645,526	141,347,103	140,425,756	2,780,230
Total Budget Before Transfers Net Allocations/Offsets	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531
Transfers					
To the Sewer Enterprise Fund	-	-	-	-	-
To the Water Enterprise Fund	-	-	-	-	-
Special Revenue	-	-	-	-	-
Town Trust Funds	-	-	-	-	-
Total Transfers	-	-	-	-	-
ATM General Fund Budget	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531

Town and School Budget w/o Exempt Debt

	<u>FY2023</u> <u>EXPENDED</u>	<u>FY2024</u> <u>BUDGETED</u>	<u>FY2025</u> <u>DEPT REQ</u>	<u>FY2025</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Total Town Budget	45,612,155	51,680,118	52,673,402	51,752,055	71,938
Total Town Budget Net Allocations	43,428,492	49,350,380	50,201,965	49,280,618	(69,761)
Total School Budget	64,069,247	66,555,405	68,933,209	68,933,209	2,377,804
Total School Budget Net Offsets	64,069,247	66,555,405	68,933,209	68,933,209	2,377,804
Total Budget w/o Exempt Debt	109,681,401	118,235,523	121,606,611	120,685,264	2,449,742
Total Budget w/o Exempt Debt Net Allocations	107,497,738	115,905,785	119,135,174	118,213,827	2,308,043
Town As a % of Total Budget w/o Exempt Debt	42%	44%	43%	43%	-0.83%
Town As a % of Total Budget w/o Exempt Debt Net Allocations	40%	43%	42%	42%	-0.89%
School As a % of Total Budget w/o Exempt Debt	58%	56%	57%	57%	0.83%
School As a % of Total Budget w/o Exempt Debt Net Allocations	60%	57%	58%	58%	0.89%
Shawsheen Tech	7,369,366	8,018,527	8,585,726	8,585,726	567,199
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	117,947	30,539
Town Exempt Principal	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Town Exempt Interest	1,148,994	960,369	763,619	763,619	(196,750)
Total Exempt Town Debt	4,921,494	4,895,369	4,818,619	4,818,619	(76,750)
School Exempt Principal	4,195,000	4,210,000	4,230,000	4,230,000	20,000
School Exempt Interest	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Total Exempt School Debt	6,603,450	6,408,700	6,218,200	6,218,200	(190,500)
Grand Total	128,653,672	137,645,526	141,347,103	140,425,756	2,780,230
Grand Total Net Allocations	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531

General Fund Budget Classification Budget Summary	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Town Salaries	20,321,620	21,170,170	21,682,867	21,397,219	227,049
School Salaries	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409
Town Operating	6,917,211	7,122,322	6,382,433	5,807,233	(1,315,089)
School Operating	15,579,707	15,583,490	15,396,529	15,396,529	(186,961)
Town Capital Outlay	396,965	545,268	465,284	404,784	(140,484)
School Capital Outlay	789,603	789,603	789,603	789,603	-
Town Principal Debt	205,000	1,530,000	1,375,000	1,375,000	(155,000)
Town Interest Debt	83,281	959,807	1,136,331	1,136,331	176,524
Town Temporary Interest	-	-	-	-	-
Town Exempt Principal Debt	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Town Exempt Interest Debt	1,148,994	960,369	763,619	763,619	(196,750)
School Principal Debt	-	-	-	-	-
School Interest Debt	-	-	-	-	-
School Temporary Interest	-	-	-	-	-
School Exempt Principal Debt	4,195,000	4,210,000	4,230,000	4,230,000	20,000
School Exempt Interest Debt	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Town Health insurance	4,835,684	5,501,871	5,879,093	5,879,093	377,222
School Health insurance	8,287,594	8,692,226	9,478,233	9,478,233	786,007
Town Retirement	8,058,670	9,063,541	9,664,114	9,664,114	600,573
School Retirement	1,727,370	1,869,007	1,992,628	1,992,628	123,621
Town Other Fixed/Unclassified Costs	1,088,430	1,207,516	1,243,697	1,243,697	36,181
School Other Fixed Costs	1,014,244	1,008,910	1,131,638	1,131,638	122,728
OPEB	650,000	650,000	650,000	650,000	-
North Middlesex Regional Emergency Communications Center	-	490,809	632,515	632,515	-
Solid Waste	3,055,293	3,438,814	3,562,069	3,562,069	123,255
Shawsheen Tech	7,369,366	8,018,527	8,585,726	8,585,726	567,199
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	117,947	30,539
Total Budget	128,653,672	137,645,526	141,347,103	140,425,756	2,638,524
Town Allocations	(2,183,663)	(2,329,738)	(2,471,437)	(2,471,437)	(141,699)
School Offsets	-	-	-	-	-
Total Budget Net Allocations/Offsets	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531
Total Town Budget	45,612,155	51,680,118	52,673,402	51,752,055	71,938
Total Town Budget Net Allocations	43,428,492	49,350,380	50,201,965	49,280,618	(69,761)
Town Exempt Principal	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Town Exempt Interest	1,148,994	960,369	763,619	763,619	(196,750)
Total Exempt Town Debt	4,921,494	4,895,369	4,818,619	4,818,619	(76,750)
Total School Budget	64,069,247	66,555,405	68,933,209	68,933,209	2,377,804
Total School Budget Net Allocations	64,069,247	66,555,405	68,933,209	68,933,209	2,377,804
School Exempt Principal	4,195,000	4,210,000	4,230,000	4,230,000	20,000
School Exempt Interest	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Total Exempt School Debt	6,603,450	6,408,700	6,218,200	6,218,200	(190,500)
Shawsheen Tech	7,369,366	8,018,527	8,585,726	8,585,726	567,199
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	117,947	30,539
Total Budget w/o Offsets or Allocations	128,653,672	137,645,526	141,347,103	140,425,756	2,780,230
Total Budget Net Allocations/Offsets	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531

General Fund Budget Classification Budget Summary	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Total General Government	1,809,936	2,038,378	2,150,768	2,105,768	67,390
Total General Government Net Allocations	1,779,878	2,003,417	2,109,852	2,064,852	61,435
Total Finance Department	1,318,562	1,424,713	1,375,466	1,375,466	(49,247)
Total Finance Department Net Allocations	1,227,068	1,324,495	1,285,664	1,285,664	(38,831)
Total Community Services	364,543	452,230	445,286	445,286	(6,944)
Total Council on Aging Budget	427,995	513,698	469,041	469,041	(44,657)
Total Facilities	875,146	861,878	827,630	827,630	(34,247)
Total Library Budget	1,473,691	1,581,119	1,574,946	1,574,946	(6,173)
Total Planning and Development	947,265	968,637	957,668	957,668	(10,969)
Total Public Safety Budget	15,328,617	16,000,015	16,609,240	16,340,603	340,587
Total DPW Budget	8,145,334	8,926,714	8,315,122	7,707,412	(1,219,302)
Total DPW Budget Net Allocations	7,327,525	8,056,606	7,453,389	6,845,679	(1,210,927)
Town Unclassified Budget Minus Exempt Debt	14,921,065	18,912,735	19,948,235	19,948,235	1,035,500
Town Unclassified Budget Net Allocations Minus Exempt Debt	13,676,763	17,588,284	18,469,249	18,469,249	880,965
Town Exempt Principal Debt	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Town Exempt Interest Debt	1,148,994	960,369	763,619	763,619	(196,750)
Total Town Budget	50,533,648	56,575,486	57,492,021	56,570,674	(4,812)
Total Town Budget net Allocations	48,349,985	54,245,748	55,020,584	54,099,237	(146,511)
School Budget					
Salaries	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409
Operating	15,579,707	15,583,490	15,396,529	15,396,529	(186,961)
Capital Outlay	789,603	789,603	789,603	789,603	-
School Unclassified Budget	11,029,209	11,570,143	12,602,499	12,602,499	1,032,356
School Exempt Debt Principal	4,195,000	4,210,000	4,230,000	4,230,000	20,000
School Exempt Interest	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Total School Budget	70,672,697	72,964,105	75,151,409	75,151,409	2,187,304
Offsets	-	-	-	-	-
Total School Budget Allocations	70,672,697	72,964,105	75,151,409	75,151,409	2,187,304
Shawsheen Regional Vocational School	7,369,366	8,018,527	8,585,726	8,585,726	567,199
Essex North Shore Agricultural and Tech. School District	77,961	87,408	117,947	117,947	30,539
Total Budget Before Transfers, Allocations and Offsets	128,653,672	137,645,526	141,347,103	140,425,756	2,780,230
Total Budget Before Transfers Net Allocations/Offsets	126,470,009	135,315,788	138,875,666	137,954,319	2,638,531

General Fund Budget Classification Salary Summary	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Total General Government Salaries	1,087,938	1,160,344	1,237,517	1,237,517	77,173
Total General Government Salaries Net Allocations	1,058,782	1,130,589	1,207,302	1,207,302	76,713
					-
Total Finance Department Salaries	944,488	1,034,063	974,517	974,517	(59,546)
Total Finance Department Salaries Net Allocations	880,118	961,631	912,633	912,633	(48,998)
					-
Total Community Services Salaries	93,477	129,260	131,766	131,766	2,506
					-
Total Council on Aging Salaries	253,406	300,224	307,436	307,436	7,212
					-
Total Facilities Salaries	352,155	396,093	393,198	393,198	(2,894)
					-
Total Library Budget	1,073,722	1,124,508	1,143,748	1,143,748	19,240
					-
Total Planning and Development Salaries	872,664	902,881	888,502	888,502	(14,379)
					-
Total Public Safety Salaries	13,204,051	13,605,631	14,046,791	13,793,654	188,023
					-
Total DPW Salaries	2,439,719	2,517,166	2,559,390	2,526,880	9,714
Total DPW Salaries Net Allocations	1,842,293	1,900,711	1,947,829	1,915,319	14,608
Total Salary Budget	20,321,620	21,170,170	21,682,867	21,397,219	227,049
Total Salary Budget Net Allocations	19,630,668	20,451,528	20,979,207	20,693,559	242,031
School Salaries	36,670,728	38,612,169	40,144,578	40,144,578	1,532,409
Grand Total Salary Budget	56,992,348	59,782,339	61,827,445	61,541,797	1,759,458
Grand Total Salary Budget Net Allocations	56,301,396	59,063,697	61,123,785	60,838,137	1,774,440

General Fund Budget Classification Operating Summary	FY2023 EXPENDED	FY2024 BUDGETED	FY2025 DEPT REQ	FY2025 TM REC	BUDGET INC/DEC
Total General Government Operating	721,530	865,384	868,251	868,251	2,867
Total General Government Operating Net Allocations	720,628	860,178	857,550	857,550	(2,628)
					-
Total Finance Department Operating	374,074	390,650	400,949	400,949	10,299
Total Finance Department Operating Net Allocations	346,950	362,864	373,031	373,031	10,167
					-
Total Community Services Operating	271,067	322,970	313,520	313,520	(9,450)
					-
Total Council on Aging Operating	174,589	154,474	161,605	161,605	7,131
					-
Total Facilities	522,991	431,549	434,432	434,432	2,883
					-
Total Library Budget	399,969	421,211	431,197	431,197	9,986
					-
Total Planning and Development Operating	74,601	65,756	69,166	69,166	3,410
					-
Total Public Safety Operating	1,728,068	1,990,402	2,142,165	2,142,165	151,762
					-
Total DPW Operating	5,705,615	6,409,549	5,755,732	5,180,532	(1,229,017)
Total DPW Operating Net Allocations	5,485,232	6,155,896	5,505,560	4,930,360	(1,225,536)
					-
Total Operating Budget	9,972,504	11,051,944	10,577,016	10,001,816	(1,050,128)
Total Operating Budget Net Allocations	9,724,095	10,765,299	10,288,225	9,713,025	(1,052,274)
School Operating	15,579,707	15,583,490	15,396,529	15,396,529	(186,961)
Grand Total Operating Budget	25,552,211	26,635,434	25,973,545	25,398,345	(1,237,089)
Grand Total Operating Budget Net Allocations	25,303,802	26,348,789	25,684,754	25,109,554	(1,239,235)

General Fund Budget Classification	FY2023	FY2024	FY2025	FY2025	BUDGET
Capital Outlay	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Total General Government Capital Outlay	467	12,650	45,000	-	(12,650)
Total Finance Department Capital Outlay	-	-	-	-	-
Total Community Services Capital Outlay	-	-	-	-	-
Total Council on Aging Capital Outlay	-	59,000	-	-	(59,000)
Total Facilities Capital Outlay	-	34,236	-	-	(34,236)
Total Library Budget	-	35,400	-	-	(35,400)
Total Planning and Development Capital Outlay	-	-	-	-	-
Total Public Safety Capital Outlay	396,498	403,982	420,284	404,784	802
Total DPW Capital Outlay	-	-	-	-	-
Total DPW Capital Outlay Net Allocations	-	-	-	-	-
Total Capital Outlay Budget	396,965	545,268	465,284	404,784	(140,484)
Total Capital Outlay Budget Net Allocations	396,965	545,268	465,284	404,784	(140,484)
School Capital Outlay	789,603	789,603	789,603	789,603	-
Grand Total Capital Outlay Budget	1,186,568	1,334,871	1,254,887	1,194,387	(140,484)
Grand Total Capital Outlay Budget Net Allocations	1,186,568	1,334,871	1,254,887	1,194,387	(140,484)

General Fund Budget Classification	<u>FY2023 EXPENDED</u>	<u>FY2024 BUDGETED</u>	<u>FY2025 DEPT REQ</u>	<u>FY2025 TM REC</u>	<u>BUDGET INC/DEC</u>
Unclassified					
Town Unclassified Budget Minus Exempt Debt	14,921,065	18,912,735	19,948,235	19,948,235	1,035,500
Town Unclassified Budget Net Allocations Minus Exempt Debt	13,676,763	17,588,284	18,469,249	18,469,249	880,965
School Unclassified Budget	11,029,209	11,570,143	12,602,499	12,602,499	1,032,356
Total Unclassified Budget	25,950,274	30,482,878	32,550,734	32,550,734	2,067,856
Total Unclassified Budget Net Allocations	24,705,972	29,158,427	31,071,748	31,071,748	1,913,321
Exempt Debt					
Town Exempt Principal Debt	3,772,500	3,935,000	4,055,000	4,055,000	120,000
Town Exempt Interest Debt	1,148,994	960,369	763,619	763,619	(196,750)
School Exempt Debt Principal	4,195,000	4,210,000	4,230,000	4,230,000	20,000
School Exempt Interest	2,408,450	2,198,700	1,988,200	1,988,200	(210,500)
Total Exempt Principal	7,967,500	8,145,000	8,285,000	8,285,000	140,000
Total Exempt Interest	3,557,444	3,159,069	2,751,819	2,751,819	(407,250)

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2025</u>	<u>BUDGET</u>
	<u>EXPENDED</u>	<u>BUDGETED</u>	<u>DEPT REQ</u>	<u>TM REC</u>	<u>INC/DEC</u>
General Government					
Town Manager					
Salaries					
Water Enterprise Fund Allocation	(10,356)	(10,615)	(10,615)	(10,615)	-
Sewer Enterprise Fund Allocation	(10,356)	(10,615)	(10,615)	(10,615)	-
Total Salaries Allocations	(20,712)	(21,230)	(21,230)	(21,230)	-
Total Water Allocations	(10,356)	(10,615)	(10,615)	(10,615)	-
Total Sewer Allocations	(10,356)	(10,615)	(10,615)	(10,615)	-
Total All Allocations	(20,712)	(21,230)	(21,230)	(21,230)	-
Human Resources					
Salaries					
Water Enterprise Fund Allocation	(1,634)	(1,711)	(1,754)	(1,754)	(43)
Sewer Enterprise Fund Allocation	(1,634)	(1,711)	(1,754)	(1,754)	(43)
Total Salaries Allocations	(3,268)	(3,422)	(3,508)	(3,508)	(86)
Operating					
Water Enterprise Fund Allocation	(451)	(563)	(563)	(563)	-
Sewer Enterprise Fund Allocation	(451)	(563)	(563)	(563)	-
Total Operating Allocations	(451)	(563)	(563)	(563)	-
Total Water Allocations	(2,085)	(2,274)	(2,317)	(2,317)	(43)
Total Sewer Allocations	(2,085)	(2,274)	(2,317)	(2,317)	(43)
Total All Allocations	(4,170)	(4,548)	(4,634)	(4,634)	(86)
Computer Services					
Salaries					
Water Enterprise Fund Allocation	(2,588)	(3,402)	(3,651)	(3,651)	(249)
Sewer Enterprise Fund Allocation	(2,588)	(1,701)	(1,826)	(1,826)	(125)
Total Salaries Allocations	(5,176)	(5,103)	(5,477)	(5,477)	(374)
Operating					
Water Enterprise Fund Allocation	-	(2,720)	(6,383)	(6,383)	(3,663)
Sewer Enterprise Fund Allocation	-	(1,360)	(3,192)	(3,192)	(1,832)
Total Operating Allocations	-	(4,080)	(9,575)	(9,575)	(5,495)
Total Water Allocations	(2,588)	(6,122)	(10,034)	(10,034)	(3,912)
Total Sewer Allocations	(2,588)	(3,061)	(5,018)	(5,018)	(1,957)
Total All Allocations	(5,176)	(9,183)	(15,052)	(15,052)	(5,869)
Finance Department					
Accounting					
Salaries					
Water Enterprise Fund Allocation	(5,947)	(6,454)	(6,207)	(6,207)	247
Sewer Enterprise Fund Allocation	(5,947)	(6,454)	(6,207)	(6,207)	247
Sewer Enterprise Fund Allocation	(11,894)	(12,908)	(12,414)	(12,414)	494
Operating					
Water Enterprise Fund Allocation	(4,650)	(5,358)	(5,424)	(5,424)	(66)
Sewer Enterprise Fund Allocation	(4,650)	(5,358)	(5,424)	(5,424)	(66)
Sewer Enterprise Fund Allocation	(9,300)	(10,716)	(10,848)	(10,848)	(132)
Total Water Allocations	(10,597)	(11,812)	(11,631)	(11,631)	181
Total Sewer Allocations	(10,597)	(11,812)	(11,631)	(11,631)	181
Total All Allocations	(21,194)	(23,624)	(23,262)	(23,262)	362

Water and Sewer Allocations
General Fund Budget Classification

	<u>FY2023</u> <u>EXPENDED</u>	<u>FY2024</u> <u>BUDGETED</u>	<u>FY2025</u> <u>DEPT REQ</u>	<u>FY2025</u> <u>TM REC</u>	<u>BUDGET</u> <u>INC/DEC</u>
Treasurer/Collector					
Salaries					
Water Enterprise Fund Allocation	(26,238)	(29,762)	(24,735)	(24,735)	5,027
Sewer Enterprise Fund Allocation	(26,238)	(29,762)	(24,735)	(24,735)	5,027
Total Salaries Allocations	(52,476)	(59,524)	(49,470)	(49,470)	10,054
Operating					
Water Enterprise Fund Allocation	(8,912)	(8,535)	(8,535)	(8,535)	-
Sewer Enterprise Fund Allocation	(8,912)	(8,535)	(8,535)	(8,535)	-
Total Operating Allocations	(17,824)	(17,070)	(17,070)	(17,070)	-
Total Water Allocations	(35,150)	(38,297)	(33,270)	(33,270)	5,027
Total Sewer Allocations	(35,150)	(38,297)	(33,270)	(33,270)	5,027
Total All Allocations	(70,300)	(76,594)	(66,540)	(66,540)	10,054
Department of Public Works					
DPW Administration					
Salaries					
Water Enterprise Fund Allocation	(72,408)	(70,305)	(71,692)	(71,692)	(1,387)
Sewer Enterprise Fund Allocation	(72,408)	(70,305)	(71,692)	(71,692)	(1,387)
Total Salaries Allocations	(144,816)	(140,610)	(143,384)	(143,384)	(2,774)
Operating					
Water Enterprise Fund Allocation	(35,035)	(35,146)	(36,077)	(36,077)	(931)
Sewer Enterprise Fund Allocation	(35,035)	(35,146)	(36,077)	(36,077)	(931)
Total Operating Allocations	(70,070)	(70,292)	(72,154)	(72,154)	(1,862)
Total Water Allocations	(107,443)	(105,451)	(107,769)	(107,769)	(2,318)
Total Sewer Allocations	(107,443)	(105,451)	(107,769)	(107,769)	(2,318)
Total All Allocations	(214,886)	(210,902)	(215,538)	(215,538)	(4,636)
DPW Engineering					
Salaries					
Water Enterprise Fund Allocation	(172,301)	(179,297)	(172,723)	(172,723)	6,574
Sewer Enterprise Fund Allocation	(172,267)	(179,360)	(177,256)	(177,256)	2,104
Total Salaries Allocations	(344,568)	(358,657)	(349,979)	(349,979)	8,678
Operating					
Water Enterprise Fund Allocation	(16,744)	(15,744)	(14,447)	(14,447)	1,297
Sewer Enterprise Fund Allocation	(13,555)	(12,745)	(11,695)	(11,695)	1,050
Total Operating Allocations	(30,299)	(28,489)	(26,142)	(26,142)	2,347
Total Water Allocations	(189,045)	(195,041)	(187,170)	(187,170)	7,871
Total Sewer Allocations	(185,822)	(192,105)	(188,951)	(188,951)	3,154
Total All Allocations	(374,867)	(387,146)	(376,121)	(376,121)	11,025
DPW Fleet Maintenance					
Salaries					
Water Enterprise Fund Allocation	(54,021)	(58,594)	(59,099)	(59,099)	(505)
Sewer Enterprise Fund Allocation	(54,021)	(58,594)	(59,099)	(59,099)	(505)
Total Salaries Allocations	(108,042)	(117,188)	(118,198)	(118,198)	(1,010)
Operating					
Water Enterprise Fund Allocation	(60,007)	(77,436)	(75,938)	(75,938)	1,498
Sewer Enterprise Fund Allocation	(60,007)	(77,436)	(75,938)	(75,938)	1,498
Total Operating Allocations	(120,014)	(154,872)	(151,876)	(151,876)	2,996
Total Water Allocations	(114,028)	(136,030)	(135,037)	(135,037)	4,494
Total Sewer Allocations	(114,028)	(136,030)	(135,037)	(135,037)	7,490
Total All Allocations	(228,056)	(272,060)	(270,074)	(270,074)	11,984

Water and Sewer Allocations					
General Fund Budget Classification	FY2023	FY2024	FY2025	FY2025	BUDGET
	EXPENDED	BUDGETED	DEPT REQ	TM REC	INC/DEC
Middlesex Retirement Assmt.	8,058,670	9,063,541	9,664,114	9,664,114	600,573
Water Enterprise Fund Allocation	(464,408)	(536,995)	(575,149)	(575,149)	(38,154)
Sewer Enterprise Fund Allocation	(86,065)	(52,951)	(56,540)	(56,540)	(3,589)
Cable Enterprise Fund Allocation	(13,445)	(14,096)	(14,552)	(14,552)	(456)
Total Retirement	7,494,752	8,459,499	9,017,873	9,017,873	558,374
Group Insurance	4,835,684	5,501,871	5,879,093	5,879,093	377,222
Water Enterprise Fund Allocation	(368,885)	(371,401)	(450,853)	(450,853)	(79,452)
Sewer Enterprise Fund Allocation	(127,887)	(141,131)	(158,226)	(158,226)	(17,095)
Cable Enterprise Fund Allocation	(16,176)	(16,930)	(18,246)	(18,246)	(1,316)
Total Group Insurance	4,322,736	4,972,409	5,251,768	5,251,768	279,359
Medicare Tax	337,321	329,194	354,187	354,187	24,993
Water Enterprise Fund Allocation	(24,511)	(28,411)	(31,301)	(31,301)	(2,890)
Sewer Enterprise Fund Allocation	(8,660)	(9,646)	(11,668)	(11,668)	(2,022)
Cable Enterprise Fund Allocation	(2,683)	(2,830)	(2,913)	(2,913)	(83)
Total Medicare Tax	301,467	288,307	308,305	308,305	19,998
Property and Liability Insurance	617,011	743,322	754,510	754,510	11,188
Water Enterprise Fund Allocation	(103,061)	(117,324)	(127,686)	(127,686)	(10,362)
Sewer Enterprise Fund Allocation	(28,521)	(32,736)	(31,852)	(31,852)	884
Total Property and Liability	485,429	593,262	594,972	594,972	1,710
Total Water Allocations Salaries	(345,493)	(360,140)	(350,476)	(350,476)	9,664
Total Sewer Allocations Salaries	(345,459)	(358,502)	(353,184)	(353,184)	5,318
Total Water Allocations Operating	(125,799)	(145,502)	(147,367)	(147,367)	300
Total Sewer Allocations Operating	(122,610)	(141,143)	(141,424)	(141,424)	(281)
Total Water Allocations Capital Outlay	-	-	-	-	-
Total Sewer Allocations Capital Outlay	-	-	-	-	-
Total Water Allocations Unclassified	(960,865)	(1,054,131)	(1,184,989)	(1,184,989)	(130,858)
Total Sewer Allocations Unclassified	(251,133)	(236,464)	(258,286)	(258,286)	(21,822)
Total Cable Allocations Unclassified	(32,304)	(33,856)	(35,711)	(35,711)	(1,855)
Grand Total Water Allocations	(1,432,157)	(1,559,773)	(1,682,832)	(1,682,832)	(123,059)
Grand Total Sewer Allocations	(719,202)	(736,109)	(752,894)	(752,894)	(16,785)
Grand Total Cable Allocatoons	(32,304)	(33,856)	(35,711)	(35,711)	(1,855)
Grand Total All Allocations	(2,183,663)	(2,329,738)	(2,471,437)	(2,471,437)	(141,699)